

Gujarat District Panchayats (Cost of Collection of Local Cess of Land Revenue) Rules, 1995

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Whereas certain draft rules framing the Gujarat District Panchayats (Cost of Collection of Local Cess of Land Revenue) Rules, 1995 were published as required by sub-section (5) of Section 274, read with Section 192 of the Gujarat Panchayats Act, 1993 (Guj. Act No. 18 of 1993), at pages 77-1 and 77-2 of Gujarat Government Gazette, Part I-A dated the 24th March, 1995 under the Government Notification No. KP/60 of 1995/PRN/1094/683-J, dated the 24th March, 1995 inviting objections and suggestions from all persons likely to be affected thereby till the 23rd April, 1995; And, whereas no objections and suggestions were received with respect to the said draft rules by the Government; Now, therefore, in exercise of the powers conferred by sub-section (1) of Section 274, read with Section 192 of the Gujarat Panchayats Act, 1993 (Guj. 18 of 1993), the Government of Gujarat hereby makes the following rules, namely:

1. Short title :-

These rules may be called the Gujarat District Panchayats (Cost of Collection of Local Cess of Land Revenue) Rules, 1995.

2. Definitions :-

In these rules, unless the context otherwise requires:

- (a) "Act" means the Gujarat Panchayats Act, 1993;
- (b) "Cess" means a cess leviable under Section 191 of the Act;
- (c) "Section" means a section of the Act.

3. Cost of Collection :-

The State Government shall deduct, as cost of collection, five percent of the total sum recovered as cess in any village in the following cess, namely:

(a) in cases where the function of recovery of the cess has not been entrusted to the village Panchayat under Section 168, and

(b) in cases where the State Government withdraws under Section 172 the powers of recovery of the cess from the village Panchayat.

4. Repeal :-

The Gujarat District Panchayats (Cost of Collection of Local Cess of Land Revenue) Rules, 1964 are hereby repealed.